

Message Text

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ACTION TRSE-00

INFO OCT-01 NEA-14 ISO-00 EB-12 L-03 CIAE-00 INR-11

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R 041550Z OCT 74

FM AMEMBASSY CAIRO

TO SECSTATE WASHDC 9365

LIMITED OFFICIAL USE CAIRO 7835

E.O. 11652: N/A

TAGS: EFIN EG

SUBJECT: INCOME TAX TREATY DISCUSSIONS

REF: STATE 215504

1. IN RESPONSE REFTEL EMBOFF PAID CALL ON MINISTRY OF FINANCE UNDERSECRETARY HABIB TO INQUIRE RE AVAILABILITY TRANSLATION OF EGYPTIAN INCOME TAX LAWS. WITH SOME EMBARRASSMENT, HABIB EXPLAINED THAT, UPON HIS RETURN TO EGYPT FOLLOWING FAHMY VISIT, HE FOUND THAT TRANSLATIONS ONLY COVERED LAWS AND AMENDMENTS UP TO MARCH 31, 1965. HE HAD HOPED TO HAVE THE NECESSARY WORK DONE TO UPDATE THE TRANSLATIONS, BUT THIS WAS NOT ACCOMPLISHED DUE TO PRESSURE OF OTHER MATTERS. HE PROVIDED TWO COPIES (BEING AIRPOUCHED TO DEPT) OF TRANSLATIONS COVERING BOTH LAW NO. 14 OF 1939, WHICH APPLIES TO THE DIFFERENT CATEGORIES OF INCOME, AND LAW NO. 99 OF 1949 WHICH IS THE PROGRESSIVE GENERAL INCOME TAX.

2. COMMENT: HABIB SAID THAT HE FELT THIS INFORMATION SHOULD BE SUFFICIENT FOR TREASURY'S PURPOSES, SINCE HE CLAIMED SUBSEQUENT AMENDMENTS OF THE LAW ARE NOT SIGNIFICANT IN TERMS OF CONSIDERATIONS RELATIVE TO A TAX TREATY. EMBASSY DOES NOT HAVE THE EXPERTISE NECESSARY TO TEST VALIDITY OF THIS VIEW.

3. IN RESPONSE TO EMBOFF'S QUESTIONS AS TO THE STATUS OF
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THE GOE'S CONSIDERATION OF THE DRAFT TAX TREATY, HABIB SAID

THAT THE TRANSLATION WOULD BE THE BIGGEST PROBLEM, ADMITTING,
WITH SOME CHAGRIN, THAT WORK HAS NOT YET STARTED. HE WAS
REMINDED OF THE POTENTIAL IMPORTANCE OF THE TREATY AND
GAVE ASSURANCES THAT TRANSLATION WOULD RECEIVE HIGH PRIORITY
ATTENTION.

EILTS

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, TAX AGREEMENTS, NEGOTIATIONS
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Copy: SINGLE
Draft Date: 04 OCT 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: CollinP0
Disposition Case Number: n/a
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Disposition Date: 28 MAY 2004
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